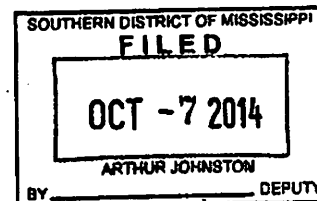


IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION



UNITED STATES OF AMERICA

v.

EMMA JEAN RAINE

CRIMINAL NO. 1:14cr67HSD-RHW

18 U.S.C. § 152(1)
18 U.S.C. § 152(3)
18 U.S.C. § 157(3)
26 U.S.C. § 7206(1)
26 U.S.C. § 7206(2)
26 U.S.C. § 7212(a)

The Grand Jury charges:

COUNT 1

That from on or before October 23, 2009, and continuing through on or about January 22, 2010, in Pearl River and Harrison Counties, in the Southern Division of the Southern District of Mississippi, and elsewhere, the defendant, **EMMA JEAN RAINE**, with the intent to devise a scheme and artifice to defraud the United States Bankruptcy Court, the Bankruptcy Trustee, the United States Trustee and the defendant's creditors, and for the purpose of executing and concealing the scheme and artifice, by means of materially false and fraudulent pretenses and representations, filed a voluntary bankruptcy petition under Title 11, United States Code, in the United States Bankruptcy Court for the Southern District of Mississippi, Case No. 09-52384-NPO.

It was part of the scheme and artifice to defraud that the defendant filed and caused to be filed a false and fraudulent Voluntary Petition, Statements of Financial Affairs, and Bankruptcy Schedules, which she signed and caused to be signed as true and correct, under penalty of perjury, in which the defendant intentionally omitted and concealed material facts, and provided



false and misleading information. It was further part of the scheme and artifice to defraud that the defendant did intentionally conceal and fail to disclose to the Bankruptcy Court, Bankruptcy Trustee, and the United States Trustee all of the bankruptcy estate, including but not limited to her income from any employment, trade and profession and business, as well as life insurance proceeds, all in violation of Section 157(3), Title 18, United States Code.

COUNT 2

That on or about October 23, 2009, and continuing through on or about January 22, 2010, in Pearl River and Harrison Counties, in the Southern Division of the Southern District of Mississippi, and elsewhere, the defendant, **EMMA JEAN RAINE**, knowingly and fraudulently concealed property in Bankruptcy Case No. 09-52384-NPO, specifically life insurance proceeds and employment and business income she had received, from the trustee charged with control of the debtor's property and from the creditors and the United States Trustee, in violation of Section 152(1), Title 18, United States Code.

COUNT 3

That on or about October 23, 2009, in Pearl River and Harrison Counties, in the Southern Division of the Southern District of Mississippi, and elsewhere, the defendant, **EMMA JEAN RAINE**, knowingly and fraudulently made a material false declaration, certificate and verification under the penalty of perjury, as permitted under Section 1746 of Title 28, United States Code, in and in relation to a case under Title 11, United States Code, filed in the United States Bankruptcy Court for the Southern District of Mississippi, that is, Bankruptcy Case No. 09-52384-NPO, by submitting a Voluntary Petition, Schedules of Assets and Liabilities, and a Statement of Financial Affairs, in which the defendant fraudulently omitted and failed to disclose all gross income she had earned and life insurance proceeds she had received as required

immediately preceding the filing of the bankruptcy petition, in violation of Section 152(3), Title 18, United States Code.

COUNTS 4 - 32

1. That on or about the dates hereinafter set forth, in Pearl River and Harrison Counties, in the Southern Division of the Southern District of Mississippi, and elsewhere, the defendant, **EMMA JEAN RAINE**, a resident of Poplarville, Mississippi, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040, either individual or joint, for the taxpayers and calendar years hereinafter specified. The returns were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to claim deductions for items and in amounts hereinafter specified, whereas, as the defendant then and there knew, the taxpayers were not entitled to claim deductions in the claimed amounts, in violation of Section 7206(2), Title 26, United States Code.

2. The allegations of paragraph 1 are repeated and realleged in Counts 4 through 32, inclusive, of this Indictment, as though fully set forth therein:

Count	Date of Offense	Taxpayer(s)	Calendar Tax Year	Falsely Claimed Item(s)	Amount Claimed
4	January 17, 2009	L.M.	2008	Schedule A Deductions; Schedule C Expenses.	\$5,098.00
5	February 1, 2010	L.M.	2009	Schedule A Deductions; Schedule C Expenses; Education Credits	\$4,575.00
6	February 13, 2009	L.C. and T.C.	2008	Schedule C Expenses	\$5,477.00
7	February 6, 2010	L.C. and T.C.	2009	Schedule A Deductions; Schedule C Expenses; Education Credits	\$4,496.00
8	February 5, 2009	J.L.	2008	Schedule A Deductions; Schedule C Expenses.	\$7,494.00

Count	Date of Offense	Taxpayer(s)	Calendar Tax Year	Falsely Claimed Item(s)	Amount Claimed
9	February 9, 2010	J.L.	2009	Schedule A Deductions; Schedule C Expenses; Education Credits	\$7,465.00
10	February 17, 2011	J.L.	2010	Schedule C Expenses Education Credits	\$4603.00
11	January 19, 2012	J.L.	2011	Schedule C Expenses	\$3,660.00
12	October 5, 2009	T.C.	2008	Schedule A Deductions; Schedule C Expenses.	\$6,438.00
13	February 18, 2010	T.C.	2009	Schedule C Expenses; Education Credits	\$5,101.00
14	February 23, 2011	T.C.	2010	Schedule C Expenses; Education Credits	\$6,012.00
15	April 15, 2009	C.P.	2008	Schedule A Deductions; Schedule C Expenses.	\$6,197.00
16	March 27, 2010	C.P.	2009	Schedule A Deductions; Schedule C Expenses.	\$4,033.00
17	August 6, 2011	C.P.	2010	Schedule C Expenses	\$3,007.00
18	February 6, 2009	P.R.	2008	Schedule C Expenses	\$5,093.00
19	March 29, 2010	P.R.	2009	Schedule A Deductions; Schedule C Expenses; Education Credits	\$4,847.00
20	January 18, 2011	P.R.	2010	Schedule C Expenses; Education Credits	\$4,409.00
21	March 4, 2009	R.S.	2008	Schedule A Deductions; Schedule C Expenses	\$6,388.00
22	February 4, 2010	R.S.	2009	Schedule A Deductions; Schedule C Expenses; Education Credits	\$6,171.00
23	February 23, 2011	R.S.	2010	Schedule A Deductions; Schedule C Expenses; Education Credits	\$6,731.00
24	February 18, 2009	U.T.W.	2008	Schedule C Expenses	\$3,521.00
25	March 3, 2010	U.T.W.	2009	Schedule C Expenses; Education Credits	\$3,607.00
26	February 15, 2011	U.T.W.	2010	Schedule C Expenses; Education Credits	\$3,821.00
27	February 12, 2009	D.W.	2008	Schedule A Deductions; Schedule C Expenses	\$3,840.00

Count	Date of Offense	Taxpayer(s)	Calendar Tax Year	Falsely Claimed Item(s)	Amount Claimed
28	February 17, 2010	D.W.	2009	Schedule A Deductions; Schedule C Expenses; Education Credits	\$4,775.00
29	March 15, 2011	D.W.	2010	Schedule A Deductions; Schedule C Expenses; Education Credits	\$5,170.00
30	February 16, 2009	H.R.	2008	Schedule A Deductions; Schedule C Expenses	\$6,659.00
31	February 4, 2010	H.R.	2009	Schedule A Deductions; Schedule C Expenses; Education Credits	\$7,658.00
32	January 18, 2011	H.R.	2010	Schedule C Expenses; Education Credits	\$4,328.00

Each count in violation of Section 7206(2), Title 26, United States Code.

COUNT 33

That on or about January 18, 2011, in Pearl River and Harrison Counties, in the Southern Division of the Southern District of Mississippi, and elsewhere, the defendant, **EMMA JEAN RAINE**, a resident of Poplarville, Mississippi, did willfully make and subscribe a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2010, which was verified by a written declaration that it was made under the penalties of perjury and which she did not believe to be true and correct as to every material matter. On that 2010 U.S. Individual Income Tax Return, Form 1040, which was prepared and signed in the Southern District of Mississippi and was filed with the Internal Revenue Service, the defendant, **EMMA JEAN RAINE**, knowingly understated her total income for the calendar year by omitting income she received from her tax preparation business, in violation of Section 7206(1), Title 26, United States Code.

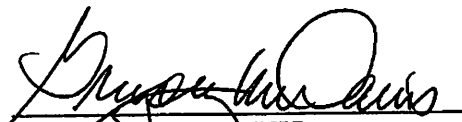
COUNT 34

That on or about March 24, 2012, in Pearl River and Harrison Counties, in the Southern Division of the Southern District of Mississippi, and elsewhere, the defendant, **EMMA JEAN RAINE**, a resident of Poplarville, Mississippi, did willfully make and subscribe a U.S.

Individual Income Tax Return, Form 1040, for the tax year 2011, which was verified by a written declaration that it was made under the penalties of perjury and which she did not believe to be true and correct as to every material matter. On that 2011 U.S. Individual Income Tax Return, Form 1040, which was prepared and signed in the Southern District of Mississippi and was filed with the Internal Revenue Service, the defendant, **EMMA JEAN RAINE**, knowingly understated her total income for the calendar year by omitting income she received from her tax preparation business, in violation of Section 7206(1), Title 26, United States Code.

COUNT 35

That beginning on or about the calendar year 2009, and continuing thereafter up to and including the date of this Indictment, in Pearl River and Harrison Counties, in the Southern Division of the Southern District of Mississippi, and elsewhere, the defendant, **EMMA JEAN RAINE**, did corruptly endeavor to obstruct and impede the due administration of the internal revenue laws by making false statements to Special Agents of the IRS, operating a fraudulent scheme to file false income tax returns for customers over multiple filing seasons, and continuing to operate her tax preparation business and file false income tax returns for customers under a different business name and Electronic Filing Identification Number (EFIN) after her EFIN was revoked on or around April 5, 2011, in violation of Section 7212(a), Title 26, United States Code.


GREGORY K. DAVIS
United States Attorney

A TRUE BILL

s/signature redacted

This indictment was returned in open court by the foreperson or deputy foreperson of the grand jury on this the 7th day of OCTOBER, 2014.


UNITED STATES MAGISTRATE JUDGE